

IN THE SENATE OF THE UNITED STATES.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

IN RESPONSE TO

Senate resolution of February 21, 1893, transmitting list of claims allowed under appropriations the balance of which have been exhausted or carried to the surplus fund.

MARCH 1, 1893.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT, *February 28, 1893.*

SIR: In compliance with the resolution of the Senate of February 21, 1893, I have the honor to transmit herewith a list of claims allowed by the accounting officers of the Treasury under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of section 5 of the act of June 20, 1874, since the allowance of those already transmitted to Congress during the present session, and contained in House Ex. Doc. No. 191, Fifty-second Congress, second session, amounting to \$131,184.52.

Respectfully, yours,

CHARLES FOSTER,
Secretary.

The PRESIDENT OF THE SENATE.

CLAIMS ALLOWED BY ACCOUNTING OFFICERS.

Reported by the First Comptroller, under section 2, act July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
TREASURY DEPARTMENT.				
INTERNAL REVENUE.				
¹ 63316	John K. Gilliat & Co	Refunding taxes illegally collected (certified claims).	1863-1866	\$3,708.75
¹ 63316	Estate of Walter Nugent	do	1863-1866	295.00
¹ 63316	C. Nellessen, J. M. Sohn	do	1863-1866	174.75
¹ 63316	Theodore Nellessen	do	1863-1866	116.88
¹ 63316	H. Davignon	do	1863-1866	13.44
¹ 63316	Elizabeth D. von Hall	do	1863-1866	77.30
	Total alien claims			4,386.12
63234	George T. Boykin	do	1890	18.33
63235	T. F. Rakes	do	1887	35.10
	Total refunding taxes illegally collected			4,439.55
24757	James W. Hearne	Salaries and expenses of collectors of internal revenue (certified claims).	1890	6.79
52627	Southern Pacific R. R. Co., of California..	Punishment for violation of internal revenue laws (certified claims).	1887	19.60
52673	do	do	1887	5.54
	Total			25.14
56072	Sioux City and Pacific R. R. Co.	Salaries and expenses of agents and subordinate officers of internal revenue (certified claims).	1890	1.04
56073	do	do	1890	.18
57285	do	do	1890	1.04
57286	do	do	1890	.18
24738	W. W. Rollins	do	1889	50.00
	Total			52.44
	Total Internal Revenue			4,523.92
TREASURY MISCELLANEOUS.				
292288	The United Manufacturing Company	Fuel, lights, and water for public buildings (certified claims).	1890	1,565.85
292453	Schworz & Kern	Furniture and repairs of same for public buildings (certified claims).	1890	9.50
292886	The Progress Publishing Company	Heating apparatus for public buildings (certified claims).	1890	1.56
292965	Fred. W. Willwerth	Pay of assistant custodians and janitors (certified claims).	1890	13.00
	Total miscellaneous			1,589.91
	Total Treasury Department			6,113.83

¹ Claims allowed by the Commissioner of Internal Revenue under the decision of the Supreme Court, in the case of *Railroad v. Jackson* (7 Wallace, 262), for the amount withheld by railroad companies and paid to the United States as internal-revenue tax on the interest and dividends that accrued from September 1, 1862, to March 1, 1866, on the railroad bonds and stock that were owned by the nonresident aliens named herein as claimants, and to whom the respective sums are due and payable. The Comptroller feels bound by the decision of the Supreme Court in the case of the *United States v. Sebastian Kaufman* (96 U. S. Reports, 567), to certify the claims herein reported for the refunding of taxes illegally collected, which have been allowed by the Commissioner of Internal Revenue and recommends that the appropriation, if made for these claims, may be made in the name of the claimants set forth in this schedule.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
INTERIOR DEPARTMENT.				
PUBLIC LANDS SERVICE.				
56754	John C. Arnold, deputy surveyor.....	Surveying the public lands (certified claims).	1890	\$792.29
56772	D. B. Merry, deputy surveyor.....	do	1890	782.85
56792	Angus McGillvray, deputy surveyor.....	do	1890	510.68
56806	Oscar Sonnenkalb and Samuel G. Rhodes, deputy surveyors.	do	1890	481.67
56769	C. A. Ensign.....	do	1889	95.87
Total				2,663.36
48041	Chicago, Rock Island and Pacific Rwy. Co.	Protecting public lands (certified claims).	1883-1884	9.08
48042	Chicago, Rock Island and Pacific Rwy. Co.	Contingent expenses of land offices (certified claims).	1883	18.16
156336	Central Pacific Railroad Company.....	do	1886	\$5.07
156337	do	do	1886	1.51
156339	do	do	1886	2.41
156340	do	do	1886	2.20
156341	do	do	1887	1.87
156342	do	do	1887	2.99
156344	do	do	1887	2.05
156345	do	do	1887	.85
256335	Southern Pacific Company.....	do	1885	4.35
256338	do	do	1886	.25
256343	do	do	1887	.01
256346	do	do	1887	.42
256347	do	do	1888	4.32
Total				28.30
256458	Central Pacific Railroad Company.....	"Settlement of claims for swamp lands and swamp-land indemnity." (Certified claims.)	1889	23.50
256448	Southern Pacific Company.....	do	1889	30.90
256459	do	do	1889	18.11
Total				72.51
256377	Central Pacific Railroad Company.....	Surveying public lands (certified claims).	1887	14.18
56413	do	do	1888	10.95
56414	do	do	1888	78.90
56435	do	do	1889	33.70
56445	do	do	1889	17.00
56446	do	do	1889	33.55
56187	do	do	1890	3.80
56211	do	do	1890	3.71
56213	do	do	1890	3.30
56215	do	do	1890	1.84
56217	do	do	1890	35.93
56486	do	do	1890	158.61
256351	Southern Pacific Company.....	do	1886	28.00
56354	do	do	1886	62.95
56369	do	do	1887	15.60
56378	do	do	1887	29.57
56385	do	do	1888	75.25
56394	do	do	1888	1.75
56408	do	do	1888	9.40
56415	do	do	1888	45.72
56424	do	do	1888	59.50
56433	do	do	1889	4.40
56447	do	do	1889	37.60
56465	do	do	1889	9.30
56188	do	do	1890	12.80
56189	do	do	1890	24.00
56212	do	do	1890	19.99
56214	do	do	1890	1.25
56216	do	do	1890	3.16
56218	do	do	1890	128.70
55851	do	do	1890	8.04
Total				952.25

¹ To be credited on Treasury books.

² To be paid.

³ To be credited.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
INTERIOR DEPARTMENT—Cont'd.				
PUBLIC LANDS SERVICE—continued.				
¹ 56348	Central Pacific Railroad Company.....	Expenses of inspectors, General Land Office (certified claims).	1886	\$77.97
56387	.....do.....	do.....	1888	36.55
56438	.....do.....	do.....	1889	1.69
56452	.....do.....	do.....	1889	.61
56460	.....do.....	do.....	1889	24.84
56462	.....do.....	do.....	1889	14.15
56204	.....do.....	do.....	1890	75.14
56206	.....do.....	do.....	1890	2.40
56208	.....do.....	do.....	1890	1.79
56267	.....do.....	do.....	1890	1.86
56270	.....do.....	do.....	1890	8.49
² 56355	Southern Pacific Company.....	do.....	1886	58.80
56364	.....do.....	do.....	1887	23.70
56371	.....do.....	do.....	1887	33.35
56395	.....do.....	do.....	1888	77.00
56406	.....do.....	do.....	1888	33.13
56423	.....do.....	do.....	1888	11.00
56434	.....do.....	do.....	1889	31.85
56439	.....do.....	do.....	1889	9.66
56449	.....do.....	do.....	1889	48.60
56453	.....do.....	do.....	1889	9.29
56461	.....do.....	do.....	1889	28.80
56463	.....do.....	do.....	1889	.40
56205	.....do.....	do.....	1890	4.91
56507	.....do.....	do.....	1890	5.10
56209	.....do.....	do.....	1890	4.66
56210	.....do.....	do.....	1890	37.85
56268	.....do.....	do.....	1890	13.14
56271	.....do.....	do.....	1890	36.71
Total				713.44
¹ 56359	Central Pacific Railroad Company.....	Depredations on public timber (certified claims).	1887	4.00
56361	.....do.....	do.....	1887	.72
56365	.....do.....	do.....	1887	5.75
56368	.....do.....	do.....	1887	15.00
56372	.....do.....	do.....	1887	3.33
56374	.....do.....	do.....	1887	2.05
56376	.....do.....	do.....	1887	3.50
56380	.....do.....	do.....	1888	3.20
56382	.....do.....	do.....	1888	1.46
56388	.....do.....	do.....	1888	2.71
56391	.....do.....	do.....	1888	1.25
56396	.....do.....	do.....	1888	1.19
56404	.....do.....	do.....	1888	.92
56407	.....do.....	do.....	1888	3.00
56409	.....do.....	do.....	1888	1.11
56411	.....do.....	do.....	1888	1.25
56417	.....do.....	do.....	1888	.60
56419	.....do.....	do.....	1888	3.58
56425	.....do.....	do.....	1888	29.50
56429	.....do.....	do.....	1889	29.55
56430	.....do.....	do.....	1889	.76
56440	.....do.....	do.....	1889	5.40
56441	.....do.....	do.....	1889	.60
56443	.....do.....	do.....	1889	3.98
56454	.....do.....	do.....	1889	1.36
56456	.....do.....	do.....	1889	68.19
56467	.....do.....	do.....	1889	38.68
56469	.....do.....	do.....	1889	72.40
56190	.....do.....	do.....	1890	4.80
56193	.....do.....	do.....	1890	3.42
56221	.....do.....	do.....	1890	3.73
56223	.....do.....	do.....	1890	4.79
56231	.....do.....	do.....	1890	1.84
56233	.....do.....	do.....	1890	14.33
¹ 56235	.....do.....	do.....	1890	6.57
56237	.....do.....	do.....	1890	76.95

¹ To be credited.

² To be paid.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
INTERIOR DEPARTMENT—Cont'd.				
PUBLIC LAND SERVICE—continued.				
56238	Central Pacific Railroad Company.....	Depredations on public timber (certified claims).	1890	\$11.1
56240	do	do	1890	26.97
56244	do	do	1890	26.29
56250	do	do	1890	2.16
56253	do	do	1890	16.18
56255	do	do	1890	8.75
56257	do	do	1890	10.78
56259	do	do	1890	5.00
56261	do	do	1890	1.68
56263	do	do	1890	1.83
56265	do	do	1890	7.29
56473	do	do	1890	50.09
56479	do	do	1890	8.50
56483	do	do	1890	17.68
56522	do	do	1890	5.60
56349	Southern Pacific Company.....	do	1885	18.10
56350	do	do	1886	15.30
56352	do	do	1886	37.30
56357	do	do	1886	43.00
56358	do	do	1887	38.40
56362	do	do	1887	11.78
56363	do	do	1887	90.80
56367	do	do	1887	27.50
56373	do	do	1887	3.17
56375	do	do	1887	36.95
56379	do	do	1888	48.40
56381	do	do	1888	5.40
56383	do	do	1888	2.74
56386	do	do	1888	10.70
56389	do	do	1888	4.59
56392	do	do	1888	4.35
56397	do	do	1888	3.11
56398	do	do	1888	8.50
56400	do	do	1888	44.30
56405	do	do	1888	1.58
56408	do	do	1888	.40
56410	do	do	1888	2.09
56412	do	do	1888	4.35
56418	do	do	1888	26.10
56420	do	do	1888	7.22
56426	do	do	1888	5.00
56431	do	do	1889	8.94
56432	do	do	1889	7.10
56437	do	do	1889	28.40
56442	do	do	1889	26.10
56444	do	do	1889	.62
56455	do	do	1889	35.04
56457	do	do	1889	62.46
56466	do	do	1889	49.71
56468	do	do	1889	12.92
56470	do	do	1889	34.28
56471	do	do	1889	105.60
56191	do	do	1890	10.20
56192	do	do	1890	40.33
56194	do	do	1890	8.38
56222	do	do	1890	26.27
56224	do	do	1890	1.81
56225	do	do	1890	230.66
56230	do	do	1890	2.50
56232	do	do	1890	3.16
56234	do	do	1890	26.97
56236	do	do	1890	8.93
56239	do	do	1890	74.91
56241	do	do	1890	19.03
56245	do	do	1890	.84
56251	do	do	1890	17.84
56252	do	do	1890	2.25
56254	do	do	1890	11.42
56256	do	do	1890	34.00
56258	do	do	1890	7.62

¹ To be paid.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
INTERIOR DEPARTMENT—Cont'd.				
PUBLIC LANDS SERVICE—continued.				
56260	Southern Pacific Company.....	Depredations on public timber(certified claims).	1890	\$2.50
56262	do	do	1890	2.57
56264	do	do	1890	9.22
56266	do	do	1890	2.76
56477	do	do	1890	5.51
56475	do	do	1890	20.35
56484	do	do	1890	62.42
56485	do	do	1890	40.45
Total				1,866.61
¹ 56370	Central Pacific Railroad Co.....	Protecting public lands (certified claims).	1887	.35
56401	do	do	1888	.92
56422	do	do	1888	2.50
56428	do	do	1889	12.50
56198	do	do	1890	1.69
56196	do	do	1890	5.39
56200	do	do	1890	50.49
56202	do	do	1890	21.98
56219	do	do	1890	3.72
56227	do	do	1890	26.97
56242	do	do	1890	78.88
56246	do	do	1890	.75
56248	do	do	1890	11.90
56272	do	do	1890	5.39
56477	do	do	1890	46.28
56480	do	do	1890	4.65
56481	do	do	1890	7.35
² 56353	Southern Pacific Company.....	do	1885	3.25
56356	do	do	1886	93.00
56360	do	do	1887	60.55
56366	do	do	1887	70.35
56384	do	do	1888	40.75
56390	do	do	1888	59.60
56393	do	do	1888	49.45
56399	do	do	1888	40.85
56402	do	do	1888	1.58
56416	do	do	1888	29.65
56421	do	do	1888	8.70
56427	do	do	1889	58.30
56436	do	do	1889	23.80
56450	do	do	1889	104.60
56451	do	do	1889	34.57
56464	do	do	1889	65.70
56472	do	do	1889	15.00
56195	do	do	1890	59.01
56197	do	do	1890	5.21
56199	do	do	1890	3.81
56201	do	do	1890	1.60
56203	do	do	1890	43.22
56220	do	do	1890	26.28
56226	do	do	1890	192.26
56228	do	do	1890	19.03
56229	do	do	1890	19.80
56243	do	do	1890	2.50
56247	do	do	1890	29.25
56249	do	do	1890	9.70
56273	do	do	1890	3.81
56476	do	do	1890	51.90
56478	do	do	1890	5.78
56482	do	do	1890	32.90
Total Interior Department.....				1,547.47
				7,871.18

¹ To be credited.² To be paid.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
DEPARTMENT OF JUSTICE.				
JUDICIAL.				
141687	John G. Watts, western district of Virginia.	Fees of witnesses, United States courts (certified claims).	1885	\$49.60
141688	.....do .....	.....do	1887	5.80
141689	.....do .....	.....do	1888	1.50
Total				56.90
143758	Charles M. Dennison, northern district of New York.	Fees of commissioners, United States courts (certified claims).	1888	47.35
143759	.....do .....	.....do	1889	159.60
143760	.....do .....	.....do	1890	68.20
142833	H. D. Gamble, western district of Pennsylvania.	.....do	1890	21.15
142832	.....do .....	.....do	1889	15.00
142831	.....do .....	.....do	1888	12.05
142427	H. D. Gamble, eastern district of Pennsylvania.	.....do	1889	71.95
Total				395.30
143168	R. W. Webb, district of New Mexico ..	Miscellaneous expenses ..	1886	459.20
143818	.....do .....	.....do	1886	1,215.00
Total				1,674.20
143598	W. M. Elliott, western district of Virginia.	Fees of clerks	1889	26.20
143599	.....do .....	.....do	1890	64.45
Total				90.65
Total Department of Justice				2,217.05

RECAPITULATION OF CLAIMS ALLOWED BY THE FIRST COMPTROLLER.

Treasury Department:

Internal revenue, as follows:

Salaries and expenses of collectors of internal revenue (certified claims)	\$6.79
Salaries and expenses of agents and subordinate officers of internal revenue (certified claims)	52.44
Punishment for violations of internal-revenue laws (certified claims) ..	25.14
Refunding taxes illegally collected (certified claims)	4,439.55
	<u>\$4,523.92</u>

Miscellaneous, as follows:

Fuel, lights, and water for public buildings (certified claims)	1,565.85
Furniture, and repairs of same, for public buildings (certified claims)	9.50
Heating apparatus for public buildings (certified claims)	1.56
Pay of assistant custodians and janitors (certified claims)	13.00
	<u>1,589.91</u>
	<u>6,113.83</u>

Interior Department:

Public lands service, as follows—

Expenses of inspectors, General Land Office (certified claims)	713.44
Contingent expenses of land officers (certified claims)	46.46
Protecting public lands (certified claims)	1,556.55
Depredations on public timber (certified claims)	1,866.61
Settlement of claims for swamp lands and swamp-land indemnity (certified claims)	72.51
Surveying the public lands (certified claims)	3,615.61
	<u>7,871.18</u>

Department of Justice:

Judicial, as follows—

Fees of clerks, United States courts (certified claims)	90.65
Fees of commissioners, United States courts (certified claims)	395.30
Fees of witnesses, United States courts (certified claims)	56.90
Miscellaneous expenses, United States courts (certified claims)	1,674.20
	<u>2,217.05</u>

Aggregate..... 16,202.06

Reported by the First Auditor and the Commissioner of Customs to be reported to Congress for appropriations.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
TREASURY DEPARTMENT.				
CUSTOMS.				
¹ 35670	John D. Allen	Life-Saving Service (certified claim).	1890	\$8.59
² 35532	Savannah News	Marine-Hospital Service (certified claim).	1888-1890	11.57
³ 35581	V. C. Wilson	Collecting the revenue from customs (certified claim).	1888	432.25
⁴ Part of 35503	Paton & Co.	Repayment of importers' excess of deposits, customs (certified claims).	1868	40.00
⁵ 35647	George Bliss & Co.	do	1869	258.25
⁶ 35717	J. L. Phipps & Co.	do	1869	201.80
⁷ 35767	A. W. Nitsch.	do	1870	83.70
⁸ 35769	W. Brunner & Co.	do	1869	170.98
Total				754.73
Total Treasury Department—Customs				1,207.14

¹Salary of surfmen.

²Advertising for proposals.

³Expenses incurred in libeling cattle and calves in Arizona.

⁴Duties deducted from proceeds of unclaimed free merchandise.

⁵Duties deducted from proceeds of unclaimed merchandise in excess.

RECAPITULATION OF CLAIMS ALLOWED BY THE FIRST AUDITOR AND COMMISSIONER OF CUSTOMS.

Life-Saving Service (certified claims)	\$8.59
Marine-Hospital Service (certified claims)	11.57
Collecting the revenue from customs (certified claims)	432.25
Repayment to importers excess of deposits (certified claims)	754.73
Total	1,207.14

Reported by the Second Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
WAR DEPARTMENT.				
187091	Burnett, Orlando (alias Samuel Joice)	Pay, etc., of the Army, (certified claims.)	1877	\$67.20
187083	Bailey, Thomas	do	1867	6.12
184476	Bastin, George W.	do	1889	182.11
184454	Buell, James W.	do	1879-1888	1,579.02
184448	Bell, James F.	do	1890	55.92
187107	Drake, George B.	do	1862	1.50
187087	Desmond, Michael	do	1881	114.24
184390	Dubois, William H.	do	1865	18.03
175226	Feather, William H.	do	1868	53.87
184141	Fleming, Lawrence J.	do	1890	5.27
184464	Glass, John N.	do	1885	5.00
184450	Goss, Robert	do	1868	7.70
187091	Joice, Samuel. (See Burnett.)			
184479	Knudson, Henry	do	1863	19.20
187102	Laughlin, Cyrenius J.	do	1865	9.11
184457	Lyons, David	do	1890	101.01
184458	do	do	1890	10.00
182920	Long, James	do	1889	60.70
184520	Manger, Martin	do	1864	3.00
184475	Miller, Emit L.	do	1890	54.00
184137	Meyer, Oren B.	do	1890	5.27
187086	O'Grady, James	do	1866	72.93
187098	Sullivan, Daniel	do	1864	34.10
182915	Scruggs, Dennis	do	1870	3.60
182916	do	do	1870	.40
5371	Smith, William	do	1886	27.97
182917	Tate, Alfred	do	1870	4.62
182918	do	do	1870	.51
184468	Warren, William F.	do	1865	41.06
184442	Waers, John	do	1866	2.13
180890	Wharton, William L.	do	1847	20.13
184122	Young, Willard	do	1890	252.67
¹ Total				2,818.39
188405	McCall, Solomon	Traveling expenses of California and Nevada volunteers (certified claims).	1865	47.85
2153414	Toomey, Robert	Extra pay to officers and men composing the escort to the Mexican Boundary Commission (certified claims).	1853	135.33
21882	Ray, P. Henry	Signal Service, pay (certified claims).	1884	16.00
41880	Ingles, George W.	Draft and substitute fund (certified claims).	1865	300.00
61960	Western Union Telegraph Company	Contingencies of the Army (certified claims.)	1890	16.86
61978	Gibson, Rose (colored)	Medical and hospital department (certified claims).	1866	20.00
61977	Vaughn, Peter	do	1865	34.00
Total				54.00

¹ Certified under act March 2, 1867.

² Certified under act March 3, 1855 (10 Stat., 639.)

³ Arrears of pay in surplus fund.

⁴ Refundment of commutation money, act February 28, 1867. In surplus fund.

⁵ Telegraphic services. In surplus fund.

⁶ Services as nurses in hospitals. In surplus fund.

RECAPITULATION OF WAR DEPARTMENT CLAIMS CERTIFIED BY THE SECOND AUDITOR AND SECOND COMPTROLLER.

Pay, etc., of the Army (certified claims)	\$2,818.39
Traveling expenses of California and Nevada volunteers (certified claims)	47.85
Medical and hospital department (certified claims)	54.00
Contingencies of the Army (certified claims)	16.86
Draft and substitute fund (certified claims)	300.00
Extra pay to officers and men composing the escort to the Mexican Boundary Commission (certified claims)	135.33
Signal Service, pay (certified claims)	16.00
3,388.43	

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
INTERIOR DEPARTMENT.				
INDIAN.				
18868	Central Pacific R. R. Co.	Telegraphing and purchase of Indian supplies, 1891 (certified claims).	1891	\$20. 64
28868	Southern Pacific Co.	do.	1891	. 84
	Total.			21. 48

¹Transportation of passengers over aided lines. Appropriation exhausted.

²Transportation of passengers over nonaided lines. Appropriation exhausted.

RECAPITULATION OF INDIAN CLAIMS ALLOWED BY THE SECOND AUDITOR AND SECOND COMPTROLLER.

Telegraphing and purchase of Indian supplies, 1891 (certified claims) \$21. 48

Reported by the Third Auditor and Second Comptroller, under section 2 of act of July 7, 1884 (23 Stat., p. 254.)

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
WAR DEPARTMENT.					
CLAIMS.					
121675	7580	Cooley (or Cooly), Samuel.	Army transportation (certified claims).	1863	13. 88
75117	2453	Central Pacific R. R. Co.	do.	1884	29, 679. 62
74991	2462	do.	do.	1884	18, 459. 66
76824	4632	do.	do.	1884	16, 759. 34
76245	4802	do.	do.	1884	10, 623. 56
76244	4812	do.	do.	1884	9, 271. 38
76935	5067	do.	do.	1884	7, 630. 83
121102	7567	Mobile and Birmingham Rwy. Co.	do.	1889	10. 93
121886	7594	New Mexico and Arizona R. R. Co.	do.	1882	153. 07
115555	7550	Trosk, John A., deceased, Elizabeth C. Trosk, administratrix.	do.	1862	164. 17
		Total.			92, 746. 44
35067	7490	Chipman, Joseph, deceased, G. W. Chipman, administrator.	Regular supplies, Quartermaster's Department (certified claims).	1863	57. 00
121786	7528	Arizona and Southeastern Telegraph Co.	Incidental expenses Quartermaster's Department (certified claims).	1890	2. 37
111202	7548	Ambrose, John.	do.	1863	6. 55
121722 etc.	7693	Central Pacific R. R.	do.	1890	2. 38
119757 etc.	7715	Central Pacific R. R. (in part)	do.	1890	19. 94
121722 etc.	7693	Great Northwestern Telegraph Co.	do.	1890	14. 24
121722 etc.	7693	Union Pacific R. R.	do.	1890	3. 80
119757 etc.	7715	Union Pacific Rwy. Co. (in part)	do.	1890	39. 92
Sup.set.	236	Vedder, Simon C., lieutenant Nineteenth Infantry, A. A. Q. M., deceased, Dolly E. Vedder, legal representative.	do.		30. 82
121779	7489	Western Union Telegraph Co.	do.	1890	1. 76
120853	7530	do.	do.	1890	37. 87
121561	7536	do.	do.	1890	29. 19
121681	7546	do.	do.	1890	56. 79
121833	7566	do.	do.	1890	. 67
121722 etc.	7693	do.	do.	1890	451. 64
119757	.....	Western Union Telegraph Co. (in part).	do.	1890	731. 57
		Total.			1, 429. 51

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate of claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
WAR DEPARTMENT—Cont'd.					
CLAIMS—continued.					
75117	2453	Central Pacific R. R. Co.....	Signal Service, transportation (certified claims).	1884	\$81.71
74991	2462	.....do.....	.....do.....	1884	307.85
76245	4802	.....do.....	.....do.....	1884	311.37
76244	4812	.....do.....	.....do.....	1884	9.12
79935	5067	.....do.....	.....do.....	1884	1.66
Total.....					711.71
120798	7525	Bradford, Thomas.....	Contingencies of fortifications (certified claims).	1863	31.50
30767	7527	Field, Isaac.....	Horses and other property lost in the military service (certified claims).	1864	125.00
31710	7075	Norris, William H., administrator.....	.....do.....	1863	140.00
12742	7552	Smith, John, estate of, deceased.....	.....do.....	1862	166.43
Total.....					431.43
Sup. set.	7671	Young, George W.....	Allowance for reduction of wages under eight-hour law, act 18th May, 1872.		28.87

RECAPITULATION OF CLAIMS ALLOWED BY THE THIRD AUDITOR AND SECOND COMPTROLLER.

Regular supplies, Quartermaster's Department (certified claims).....	\$57.00
Incidental expenses, Quartermaster's Department (certified claims).....	1,429.51
Transportation of the Army and its supplies (certified claims).....	92,746.44
Signal Service: Transportation (certified claims).....	711.71
Contingencies of fortifications (certified claims).....	31.50
Horses and other property lost in the military service (certified claims).....	431.43
Allowance for reduction of wages under eight-hour law (certified claims).....	28.87
Total.....	95,436.46

Reported by the Third Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
INTERIOR DEPARTMENT.				
PENSIONS.				
18331	William Strong, deceased.....	Army pensions 1890 and prior years (certified claims).	1889	\$90.00
18349	Daniel E. A. Osborn.....	.....do.....	1889	24.00
Total Army pensions.....				114.00

1In surplus fund.

Reported by the Fourth Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
NAVY DEPARTMENT.				
NAVAL ESTABLISHMENT.				
124	Brown, James	Pay of the Navy (certified claims).	1876-1877	\$67.20
5111	Boyd, George W., deceased, heirs of	do	1881-1882	810.25
58	Doyle, alias Door, Stephen, deceased	do	1864-1865	3.41
73	Donnelly, alias Poole, William	do	1864-1865	75.84
81	Dahl, Gustav	do	1864-1865	9.83
61	Gallagher, Edward, deceased, heirs of	do	1865-1866	60.35
23	Green, Orchard, deceased, heirs of	do	1885-1886	18.73
110	Halkyard, Joseph, deceased, heirs of	do	1864-1865	207.89
104	Mahoney, Florence, deceased, heirs of	do	1864-1865	1.67
38	Maples, William	do	1863-1864	16.10
5116	Mendes, John Fernandez, alias John Fernandez	do	1860-1861	60.31
63	Ross, Robert	do	1868-1869	22.33
68	Risdon, Charles R.	do	1865-1868	15.83
121	Shilson, Henry	do	1864-1865	7.67
52	Thompson, William	do	1864-1865	7.47
71	Vaughn, George	do	1864-1865	3.00
101	Warden, Robert	do	1864-1865	2.00
164	Gardner, Thoma M., deceased, heirs of	do	1871-1873	530.27
58	Finnigan, Owen	do	1866-1867	238.20
137	McGovern, Hugh	do	1865-1866	87.63
82	Davis, John T., deceased, heirs of	do	1864-1865	2.20
Total				2,248.18
9836 A	Western Union Telegraph Co.	Pay, miscellaneous (certified claims).	1886-1889	574.26
4 B	do	do	1890	231.75
Total				806.01
76	Doyen, Charles A.	Pay, Marine Corps (certified claims).	1883-1884	20.86
4291	Central Pacific Railroad Co.	Transportation and recruiting, Marine Corps (certified claims).	1889	161.00
4374	do	do	1889	32.75
Total				193.75
9836 A	Western Union Telegraph Co.	Contingent, Marine Corps (certified claims).	1887-1889	112.12
4 B	do	do	1890	26.37
Total				138.49
9836 A	Western Union Telegraph Co.	Contingent, Bureau of Navigation (certified claims).	1886-1889	102.26
4292	Central Pacific R. R. Co.	do	1889	46.17
4349	do	do	1889	590.71
4369	do	do	1889	.63
Total				739.77
9836 A	Western Union Telegraph Co.	Contingent, Bureau of Ordnance (certified claims).	1886-1889	30.35
4 B	do	do	1890	67.76
Total				98.11
4290	Central Pacific Railroad Co.	Transportation and recruiting, Bureau of Equipment and Recruiting (certified claims).	1889	106.00
56	Freil, Michael	Contingent, Bureau of Equipment and Recruiting (certified claims).	1865-1866	2.64

¹ Longevity. Allowed under Mullen decision.

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	NAVAL ESTABLISHMENT—continued.			
16	Lyons, Samuel E	Contingent, Bureau of Equipment and Recruiting (certified claims).	1867-1868	\$3.55
127	Hugh McGowan, deceased, heirs of	do	1864-1865	5.67
56	Alonzo Parmenter, deceased, heirs of	do	1864-1865	16.56
126	Allen Swift	do	1864-1865	15.36
102	Hugh M. Walker	do	1864-1865	5.66
9836 A	Western Union Telegraph Co.	do	1888-1889	255.45
4 B	do	do	1890	121.06
	Total			430.95
9836 A	Western Union Telegraph Co.	Maintenance of yards and docks, Bureau of Yards and Docks (certified claims).	1886-1889	119.53
4309	Central Pacific R. R. Co	do	1889	1.00
4370	do	do	1889	11.93
	Total			132.46
9836 A	Western Union Telegraph Co	Contingent, Bureau of Medicine and Surgery (certified claims).	1886-1889	32.72
9837 A	do	do	1890	12.75
	Total			45.47
5111	Boyd, George W., deceased, heirs of	Provisions, Navy, Bureau of Provisions and Clothing (certified claims).	1881-1882	42.30
73	Donnelly, alias Poole, William	do	1864-1865	7.75
	Total			50.05
9836 A	Western Union Telegraph Co	Contingent, Bureau of Provisions and Clothing (certified claims).	1886-1889	152.00
4 B	do	do	1890	132.54
	Total			284.54
9836 A	Western Union Telegraph Co	Construction and repair, Bureau of Construction and Repair (certified claims).	1886-1889	446.53
4 B	do	do	1890	153.93
4306	Central Pacific Railroad Co.	do	1889	202.27
4336	do	do	1889	12.07
4345	do	do	1889	574.58
4369	do	do	1889	4.08
	Total			1,393.46
9836 A	Western Union Telegraph Co.	Steam machinery, Bureau of Steam Engineering (certified claims).	1886-1889	188.35
4 B	do	do	1890	81.86
4287	Central Pacific Railroad Co.	do	1889	12.15
4367	do	do	1889	13.59
	Total			295.95
98	Cornish, Henry, deceased, heirs of	Enlistment bounties to seamen (certified claims).	1861-1862	100.00
5112	Hayden, alias Huden, Andrew	do	1864-1865	23.45
126	Murphy, Matthew	do	1864-1865	81.05
57	Payette, Adolphus	do	1864-1865	100.00
	Total			304.50
121	Glacken, Edward	Destruction of clothing and bedding for sanitary reasons (certified claims).	1888-1889	51.00

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
NAVY DEPARTMENT—Continued.				
NAVAL ESTABLISHMENT—continued.				
88173	Mahoney, Florence, deceased, heirs of....	Bounty for the destruction of enemies' vessels (certified claims).	1864	\$2.61
88176	Gallagher, Thomas, deceased, heirs of.....	do	1864	2.34
88187	Poster, George W.....	do	1862	38.06
88193	Cassidy, William.....	do	1864	3.57
Total.....				46.58
64	Roucksen, alias Ruckson, John.....	Extra pay to officers and men who served on the Pacific coast, allowed under act March 3, 1853 (certified claims).		286.00
164	Brayton, Samuel N.....	For the payment of claims, for difference between actual expenses and mileage allowed under the decision of the United States Supreme Court in the case of Graham (certified claims).	1863-1865	241.20
5117	Davis, Nailor C., deceased, heirs of.....	do	1856-1857	358.60
78	Deaver, James A., deceased, heirs of.....	do	1868-1870	334.77
60	Gamble, John L., deceased, heirs of.....	do	1864-1865	15.17
103	Hyslop, John, deceased, heirs of.....	do	1865-1866	333.24
46	Kelly, Charles V., deceased, heirs of.....	do	1866-1867	766.56
48	Kidder, Jerome H., deceased, heirs of.....	do	1869-1870	244.47
24	Perry, Roger, deceased, heirs of.....	do	1863-1865	86.08
5119	Russell, William A., deceased, heirs of.....	do	1868-1873	346.18
66	Rundlett, H. M., deceased, heirs of.....	do	1867-1868	215.10
5137	Schulze, Gerhard C., deceased, heirs of.....	do	1872-1873	252.34
56	Timmerman, Louis F., deceased, heirs of.....	do	1863-1864	117.09
2	Trann, William D., deceased, heirs of.....	do	1867-1868	360.27
10	Young, Horace S., deceased, heirs of.....	do	1862-1864	320.42
112	Whittaker, James W., deceased, heirs of.....	do	1862-1863	179.49
Total.....				4,170.98
Total Navy Department.....				11,843.11

RECAPITULATION OF NAVY DEPARTMENT CLAIMS ALLOWED BY THE FOURTH AUDITOR AND SECOND COMPTROLLER.

Pay of the Navy (certified claims).....	\$2,248.18
Pay, miscellaneous (certified claims).....	806.01
Pay, Marine Corps (certified claims).....	20.86
Transportation and recruiting, Marine Corps (certified claims).....	193.75
Contingent, Marine Corps (certified claims).....	138.49
Contingent, Bureau of Navigation (certified claims).....	739.77
Contingent, Bureau of Ordnance (certified claims).....	98.11
Transportation and recruiting, Bureau of Equipment and Recruiting (certified claims).....	106.00
Contingent, Bureau of Equipment and Recruiting (certified claims).....	430.95
Maintenance of yards and docks, Bureau of Yards and Docks (certified claims).....	132.46
Contingent, Bureau of Medicine and Surgery (certified claims).....	45.47
Provisions, Navy, Bureau of Provisions and Clothing (certified claims).....	50.05
Contingent, Bureau of Provisions and Clothing (certified claims).....	284.54
Construction and repair, Bureau of Construction and Repair (certified claims).....	1,393.46
Steam machinery, Bureau of Steam Machinery (certified claims).....	295.95
Enlistment bounties to seamen (certified claims).....	304.50
Destruction of clothing and bedding for sanitary reasons (certified claims).....	51.00
Bounty for the destruction of enemies' vessels (certified claims).....	46.58
Extra pay to officers and men who served on the Pacific coast, allowed under act March 3, 1853 (certified claims).....	286.00
For the payment of claims for difference between actual expenses and mileage allowed under the decision of the United States Supreme Court in the case of Graham (certified claims).....	4,170.98
Total.....	11,843.11

Reported by the Sixth Auditor, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
POST-OFFICE DEPARTMENT.				
POSTAL SERVICE.				
19623	Atchison, Topeka and Santa Fe R. R. Co. Route 33016, Kansas. For remission of deduction—	Railroad transportation } (certified claims). }	1889-1890	\$480.72
	First quarter, 1889 \$118.13			
	Second quarter, 1889 85.72			
	First quarter, 1890 285.87			
19624	Southern Kansas Rwy. Co., route 33006, Kansas, for remission of deduction—	}do	1890	150.98
	Fourth quarter, 1889 \$85.52			
	First quarter, 1890 65.46	}do	1890	100.04
19625	Chicago and Grand Trunk Rwy. Co., route 24039, Michigan, for remission of deduction—			
	First quarter, 1890 \$37.88	}do	1890	100.04
	Second quarter, 1890 62.16			
19626	Central R. R. Co. of New Jersey, Route 7026, New Jersey. For remission of deduction—	}do	1889-1890	572.45
	Third quarter, 1888 \$119.12			
	First quarter, 1889 119.12			
	Third quarter, 1889 123.22			
	Fourth quarter, 1889 68.66	}do	1890	53.55
	Second quarter, 1890 137.33			
19627	Pennsylvania R. R. Co., route 8001, Pennsylvania, for remission of deduction—third quarter, 1889, \$53.55.	.....do	1890	53.55
Total railroad claims.....				1,366.74
19628	G. H. Waggoner, late postmaster, Edmondson, Ark., second quarter 1888.	Compensation of postmasters (certified claims).	1888	18.55
19629	J. I. Gardiner, late postmaster, Anaheim, Cal., fourth quarter 1887.	.....do	1888	14.40
19630	G. J. Francis, late postmaster, Rockfall, Conn., second quarter 1890.	.....do	1890	51.08
19631	J. L. Lane, postmaster, Enal, Ga.—	}do	1890	113.65
	Fourth quarter, 1888 \$12.87			
	First quarter, 1889 5.31			
	Second quarter, 1889 17.59			
	Third quarter, 1889 16.02			
	Fourth quarter, 1889 14.72			
	First quarter, 1890 20.81	}do	1890	31.96
	Second quarter, 1890 26.33			
19632	Peter Kimble, late postmaster Albany, Iowa—	}do	1890	24.42
	Second quarter, 1888 \$5.23			
	Second quarter, 1889 1.25			
	Fourth quarter, 1889 12.69			
	First quarter, 1890 4.58	}do	1890	54.78
	Second quarter, 1890 8.21			
19633	J. E. Risner, late postmaster, Ivyton, Ky., second quarter 1890.	.....do	1890	24.42
19634	J. M. Wilson, late postmaster, Red Ash, Ky., second quarter 1890.	.....do	1890	54.78
19635	John H. Bario, late acting postmaster, Winchester, Mass., first quarter 1889.	.....do	1889	170.00
19636	H. R. Marcy, late postmaster Forsyth, Mont., second quarter 1889.	.....do	1889	65.72
19637	A. G. Redding, postmaster, Ubet, Mont., second quarter 1889.	.....do	1889	62.00
19638	F. M. Hall, postmaster, Earl, Nebr., second quarter 1890.	.....do	1890	16.26
19639	C. A. Latham, late postmaster St. Libory, Nebr., second quarter, 1890.	.....do	1890	21.13
19640	C. E. Milligan, late postmaster East Las Vegas, N. Mex., second quarter, 1887.	.....do	1887	10.71
19641	R. H. Hopper, late postmaster Kingston, N. Mex., first quarter, 1888.	.....do	1888	50.00
19642	Albert Hoftink, postmaster, North Clymer, N. Y., third quarter, 1889.	.....do	1890	32.66
19643	D. S. K. Martin, late acting postmaster, Ayersville, N. C., third quarter, 1888.	.....do	1889	2.80

Reported by the Sixth Auditor, under section 2, act of July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
POST-OFFICE DEPARTMENT—Cont'd.				
POSTAL SERVICE—continued.				
19644	W. W. Pay, postmaster, Laketon, S. Dak., second quarter, 1890.	Compensation of postmasters (certified claims).	1890	\$11.43
19645	W. T. Morley, late postmaster, Chickamauga, Tenn., second quarter, 1889.	.....do	1889	8.50
19646	J. L. Jones, late postmaster, Dunbar, Tenn., third quarter, 1889.	.....do	1890	2.76
19647	E. H. Orcutt, late postmaster, Palouse, Wash.— First quarter, 1890 \$25.00 Second quarter, 1890 25.00	}do	1890	50.00
19648	Jno. Field, late postmaster, Cloverdale, Cal., third quarter 1888.		1889	14.40
19649	S. Boyd, late postmaster, National City, Cal., second quarter 1888.	.....do	1888	100.00
19650	M. A. Finn, late postmaster, Santa Monica, Cal., third quarter 1888.	.....do	1889	12.50
19651	A. C. Hickman, late postmaster, La Junta, Colo., second quarter 1888.	.....do	1888	25.00
19652	J. P. Macy, late postmaster, Las Animas, Colo.— Second quarter, 1888 \$25.00 Third quarter, 1888 16.85	}do	1888-1889	41.85
19653	Jas. H. Wynne, late postmaster, Edgerton, N. J., fourth quarter, 1888.		1889	134.36
19654	J. H. Middleton, late postmaster, West Hoboken, N. J., second quarter, 1888.	.....do	1888	17.86
19655	Emma J. Salliers, late postmaster, Floral Park, N. Y., fourth quarter, 1888.	.....do	1889	166.31
19656	James Sterritt, late postmaster, Great Falls, N. Y., second quarter, 1890.	.....do	1890	9.26
19657	O. G. Kelts, late postmaster, Kane, Pa., first quarter, 1887.	.....do	1887	55.56
19658	Edwin Phillips, late postmaster, Newport News, Va., second quarter, 1888.	.....do	1888	95.61
	Total compensation			1,485.52
19659	R. J. Pauli, late postmaster Sonoma, Cal., third quarter, 1888.	Rent, light, and fuel (certified claims).	1889	23.84
19660	Jno. Field, late postmaster, Cloverdale, Cal., third quarter, 1888.	.....do	1889	1.50
19661	Emma J. Salliers, late postmaster, Floral Park, N. Y., fourth quarter, 1888.	.....do	1889	45.10
19662	E. H. Orcutt, late postmaster, Palouse, Wash., second quarter, 1890.	.....do	1890	11.64
	Total rent, light, and fuel			82.08
19663	W. W. Southworth, postmaster, Colton, Utah, third quarter 1888.	Clerk hire (certified claim).	1889	37.50
	Total claims 19623 to 19663, inclusive			2,971.84

RECAPITULATION OF CLAIMS ALLOWED BY THE SIXTH AUDITOR.

Inland transportation by railroad routes.....	\$1,366.74
Compensation to postmasters.....	1,485.52
Rent, light, and fuel	82.08
Clerk hire.....	37.50
Total claims, payable from deficiency in the postal revenues (certified claims)	<u>2,971.84</u>

SUMMARY OF CLAIMS.

Treasury Department:	
Customs	\$1,207.14
Internal Revenue.....	4,523.92
Miscellaneous.....	1,589.91
	<u>7,320.97</u>
War Department:	
Second Auditor's accounts, Army	3,388.43
Third Auditor's accounts, Army	95,436.46
	<u>98,824.89</u>
Navy Department:	
Fourth Auditor's account, Navy.....	11,843.11
Interior Department:	
Public Land Service.....	7,871.18
Indians.....	21.48
Pensions.....	114.00
	<u>8,006.66</u>
Department of Justice:	
Judicial.....	2,217.05
Post-Office Department:	
Postal Service.....	2,971.84
Grand total	<u>131,184.52</u>

S. Ex. 98—2

